

Instructions for Form LC-142 Landlord's Certificate

ISSUE CERTIFICATES TO TENANTS

By January 31st. If you have **2 or more** residential units.
Upon tenant request If you have **1** residential unit

IF TENANT MOVES BEFORE END OF YEAR

You can provide a completed certificate to the tenant when he or she leaves or mail the certificate to the new address or last known address by the time shown above for issuing certificates to tenants. **Please use certificate with 10/12 revision date.**

FAILURE TO ISSUE A CERTIFICATE

You may be assessed a \$200 per certificate penalty for failing to provide a tenant a certificate or failing to provide accurate information on the certificate.

NON-PROFIT MOBILE HOME PARKS OWNED BY COOPERATIVE OR TENANT/OWNERS

Do not issue a landlord certificate for lot rent. The non-profit park provides a letter to the tenant allocating the property tax assessed on the lot.

OTHER MOBILE HOME LOT RENT

Issue a landlord certificate for the lot rent.

RENT ELIGIBLE FOR REBATE

The rent eligible for rebate is only the rent actually paid for the right of occupancy. The part of rent attributable to items included in rent on Line 6 must be deducted to arrive at the rent paid for occupancy.

NURSING HOMES, COMMUNITY CARE AND LIKE FACILITIES

Payments by Medicaid on behalf of the tenant cannot be included as part of rent eligible for rebate.

A person who resides in a nursing or residential care home who owns a homestead with a sibling or spouse can claim a renter rebate if the sibling or spouse does not make a property adjustment claim.

LINE-BY-LINE INSTRUCTIONS

CLAIMANT INFORMATION

The Social Security Number of the Claimant is entered by the Claimant after the certificate is completed.

LANDLORD and RENTAL UNIT INFORMATION

Line 1 Enter the name of the owner of the rental property. If multiple owners, print each owner name separated by a comma. Attach a separate sheet of paper if you need more room. Print the mailing address where you wish any correspondence concerning this rental unit to be sent.

Line 2 Enter the physical location of the rental unit.

Example: 123 Main Street Apt 3

Line 3 Enter the School Parcel Account Number (SPAN) for this rental property. The SPAN is found on the property tax bill.

Line 4 Enter the number of rental units in this property. For mobile home parks, enter the number of lots.

Line 5 Check the applicable box that best describes the rental unit type.

Line 6 Check the items included in rent. "Other services" include rubbish removal, snow removal, etc. It does not include services necessary for occupancy such as water or sewer costs. **NOTE:** If you check items included in rent, be sure to enter the dollar value on Line 11.

Line 7 Print the name(s) of the tenants. If two or more individuals share the same unit for the same period of time, print the name of each tenant separated by a comma. Only one certificate per rental unit can be issued even if there is more than one tenant in the unit.

Line 8a Enter the calendar year the certificate covers.

Line 8b Enter the number of months the tenant rented the unit from you in the calendar year in Line 8a. Only the rent paid during the calendar year is eligible for a renter rebate.

Line 9 Enter the full monthly rent for the rental unit. If the rent changed during the year, average the monthly rental amount. For subsidized rent, this is the full rent charge prior to the subsidy.

Line 10 Enter the total rent amount paid in this calendar year by the tenant for this calendar year. Do not include delinquent rent paid for prior year(s). Deposits are not part of rent paid. Do not include room charges for any month when paid by Medicare on behalf of the tenant.

Line 11 If Line 6 indicates items included in rent, enter the dollar value of those items. If the items are not recorded by rental unit, use a reasonable allocation method such as number of rooms or square footage of the unit compared to the total number of rooms or square footage of the rental units in the building.

Line 13 Enter 100.00% if rent is not subsidized.

For state or federal rent subsidy, enter the percentage the tenant pays. If the subsidy pays 80% of the rent, enter 20.00 on this line. If the subsidy changed during the year, average the subsidy percentage.

Signature The landlord or authorized representative signs the completed certificate. Give or mail the original certificate to the tenant. Keep a copy for your records.

ASSISTANCE TO COMPLETE CERTIFICATE

Phone: 1-866-828-2865 (toll-free in VT)

802-828-2865 (local or out-of-state)

Fax: 802-828-2720

INFORMATION FOR TENANTS

If you are unable to get a certificate from your landlord, call the phone number above for assistance and more information on filing a renter rebate claim.

You may claim a renter rebate even if you are not required to file an income tax return.

VT

Landlord's Certificate

FORM
LC-142



* 1 2 1 4 2 1 1 0 0 *

CLAIMANT: Remember to enter your Social Security Number when you file the rebate claim. This schedule must be attached to the Renter Rebate Claim OR the Property Tax Adjustment Claim.

Claimant's Last Name	First Name	Initial	Claimant's Social Security Number <div style="display: inline-block; width: 40px; border-bottom: 1px solid black; margin: 0 5px;"></div> - <div style="display: inline-block; width: 40px; border-bottom: 1px solid black; margin: 0 5px;"></div> - <div style="display: inline-block; width: 40px; border-bottom: 1px solid black; margin: 0 5px;"></div>
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Section A: Landlord and Rental Unit Information

1. Name of owner or landlord <div style="border: 1px solid black; width: 700px; height: 20px; margin-top: 5px;"></div> Landlord's Full Mailing Address _____	
2. Location of rental unit _____ <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> number, street/road name city/town </div>	
3. SPAN Number <div style="display: inline-block; width: 40px; border-bottom: 1px solid black; margin: 0 5px;"></div> - <div style="display: inline-block; width: 40px; border-bottom: 1px solid black; margin: 0 5px;"></div> - <div style="display: inline-block; width: 40px; border-bottom: 1px solid black; margin: 0 5px;"></div> (From property tax bill)	4. Enter the number of rental units in this building <div style="border: 1px solid black; width: 150px; height: 20px; margin-top: 5px;"></div>
5. RENTAL UNIT IS (check type) <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"><input type="checkbox"/> Apartment</div> <div style="width: 33%;"><input type="checkbox"/> Lot for mobile home</div> <div style="width: 33%;"><input type="checkbox"/> Boarding home</div> <div style="width: 33%;"><input type="checkbox"/> House</div> <div style="width: 33%;"><input type="checkbox"/> Mobile home</div> <div style="width: 33%;"><input type="checkbox"/> Nursing home/ community care</div> </div>	6. ITEMS INCLUDED IN RENT (Check all that apply) <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"><input type="checkbox"/> Heat</div> <div style="width: 33%;"><input type="checkbox"/> Electricity</div> <div style="width: 33%;"><input type="checkbox"/> Other Services</div> <div style="width: 33%;"><input type="checkbox"/> Furnishings</div> <div style="width: 33%;"><input type="checkbox"/> Personal Care</div> </div>
7. List name(s) of renters for this rental unit during this period <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div>	

Section B: Allocable Rent

8. Calendar year 8a.	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 5px;"></div>	Number of months rented . . 8b.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	
9. Monthly rental amount paid 9.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>
10. Total Rent Paid for calendar year listed on Line 8a. 10.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>
11. Less dollar value of items checked in Box 6 above that were included in rent (heat, electricity, etc.) 11.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>
12. Adjusted rent paid for calendar year listed on Line 8a (Line 10 minus Line 11). 12.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>
13. For government subsidized rent, enter percent tenant pays. For nonsubsidized rent, enter 100.00% 13.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	%
14. Rent Paid during calendar year solely for the right of occupancy (Multiply Line 12 by Line 13) 14.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>
15. Rental Adjustment 15.	<div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 5px; text-align: center;">21</div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	%
16. Allocable Rent (Multiply Line 14 by Line 15) Enter here and on Form PR-141, Line 3. 16.	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 5px;"></div>	.	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>	<div style="border: 1px solid black; width: 30px; height: 20px; margin: 0 5px;"></div>
For MOBILE HOME LOT RENT, enter on Property Tax Adjustment Claim. DO NOT FILE FORM PR-141.				

I certify the rental information on this Landlord's Certificate is, to the best of my knowledge and belief, true, correct, and complete.



Signature of landlord or authorized representative

Date

Daytime Telephone Number